

# EXHIBIT 28

October 19, 2010

Clerk of the United States Bankruptcy Court  
For the Southern District of New York  
One Bowling Green  
New York, NY 10004

And

Irving H. Picard, Trustee  
c/o Baker and Hostetler LLP  
45 Rockefeller Plaza  
New York, NY 10111

Bankruptcy Case

No. 08-1789

Claim # 003906 (and #003907)

Dear Judge Lifland:

I will turn 100 on July 27, 2010. I mention this because hopefully someone will return my original investment to me while I am able to enjoy it.

For the third time – most recently in its letter of September 29, 2010, the Trustee denied my SIPC claim for the return of monies I invested with Madoff and lost in the fraud. I have previously detailed how my wife and I had separate accounts, later merged into one at the demand of Madoff. I have repeated over and again that neither she nor I nor anyone ever withdrew or received any money from any of the accounts, nor gave instructions to purchase anything from any of the accounts, nor received any stock from any of the accounts.

Yet the trustee continues to deny my individual \$500,000 claims, then my joint \$500,000 claim on the entirely false and fictitious ground that I withdrew money or instructed that checks be issued to me or for my benefit. I have repeatedly requested any evidence of any check I endorsed, or any record from a any corporation other than the fraudulent Madoff indicating that I ever received anything of value, as I did not.

These repeated requests have fallen on deaf ears. All I get are a list of fictitious withdrawals and successive denials of my claims with no supporting evidence. This letter challenges the trustee's latest denial and requests a hearing.

In sum, I repeat: I invested hundreds of thousands of dollars in Bernard Madoff. (I am uncertain as to how much, and the Trustee has refused to tell me.) I received monthly statements and paid taxes on

the increases over the years. I never withdrew a penny or received anything of value from anyone. I was forced to consolidate my two accounts into one. When Madoff's fraud was exposed, I had over \$2.5 million in the account. I filed for SIPC protection with all supporting documents in a timely fashion. I have repeatedly requested the trustee to supply evidence (which they cannot because it can't exist) that I ever instructed Madoff to buy anything, or endorsed a check or received stock or anything of value for my original investment from my accounts.

So, again, here I am, hopefully to celebrate my 100<sup>th</sup> birthday in July, 2011, still without my money, still hoping, someone will expedite a hearing and give me what I am entitled to.

**Aaron Blecker**